

**Table 9.23-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2000 AND 2001**

[In thousands of dollars. Data are on a cash basis accounting]

Source of revenue	Tax base		Tax collections	
	2000	2001	2000	2001
All sources	53,465,430	54,565,481	1,611,446	1,660,764
Sources taxed at 4 percent	36,720,731	37,773,156	1,468,829	1,510,926
Retailing	17,453,936	17,823,297	698,157	712,932
Services	6,045,695	6,426,452	241,828	257,058
Contracting	3,613,485	3,766,404	144,539	150,656
Theater, amusement, radio	253,484	249,098	10,139	9,964
Interest	251,433	251,986	10,057	10,079
Commissions	805,890	781,688	32,236	31,268
Hotel rentals	2,419,287	2,421,813	96,771	96,873
All other rentals	3,886,038	3,939,186	155,442	157,567
Use (4 percent)	613,025	627,937	24,521	25,117
All others (4 percent)	1,378,458	1,485,296	55,138	59,412
Sources taxed at other rates 1/	16,744,698	16,792,325	79,784	80,216
Insurance solicitors	1,125,457	1,070,236	1,688	1,605
Sugar processing	15,436	1,640	77	8
Pineapple canning	4,732	3,671	24	18
Producing	519,272	499,896	2,596	2,499
Manufacturing	586,039	611,292	2,930	3,056
Wholesaling	9,082,585	9,171,140	45,413	45,856
Services (intermediary)	378,574	322,183	1,893	1,611
Use (1/2 percent)	5,032,604	5,112,268	25,163	25,561
Unallocated net collections 2/	(X)	(X)	62,832	69,622

X Not applicable.

1/ Insurance solicitors at 0.15 percent; others at 0.5 percent.

2/ Includes electronic fund payments not identified by source, penalty and interest, assessments and corrections, delinquent collections, refunds, protested payments and settlements, etc.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" and "General Excise and Use Tax Collections" (calendar year summary tables) and <<http://www.state.hi.us/tax/tax.html>>.